IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE THE ACTING CHIEF JUSTICE MR.K.S.RADHAKRISHNAN
&
THE HONOURABLE MR. JUSTICE M.N.KRISHNAN

MONDAY, THE 5TH MARCH, 2007 / 14TH PHALGUNA, 1928

ST.Rev..No. 59 of 2007()
(TA.455/2004 of S.T.A.TRIBUNAL,ADDL.BENCH, KOZHKODE)
.....

PETITIONER/APPELLANT:

M/S.SEEYAN PLYWOODS, VALAPATTANAM,
KANNUR, REPRESENTED BY ITS PARTNER,
K.P. NOUSHAD.

BY ADV. SRI.V.P.SUKUMAR
SRI.KURYAN THOMAS

RESPONDENT/RESPONDENT:

STATE OF KERALA, REPRESENTED BY
THE CHIEF SECRETARY, SECRETARIAT,
THIRUVANANTHAPURAM.

BY SPL.GOVT.PLEADER FOR TAXES SRI.MATHEW.G.VADAKKEL

THIS SALES TAX REVISION HAVING COME UP FOR ADMISSION ON 05/03/2007, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

K.S.RADHAKRISHNAN,Ag.C.J & M.N.KRISHNAN,J.

S.T.Rev.NO. 59 OF 2007

Dated this the 5th day of March, 2007

J U D G M E N T

Radhakrishnan, Ag.C.J.

Heard counsel on both sides. Learned counsel appearing for the petitioner submits that he is entitled to the benefit of exemption from 1.1.2000. Reliance is placed on a decision of this Court reported in **M/s.Choice Plywood Industries** v. **State of Kerala** [(2006) 14 KTR 279).

2. In such circumstances, this revision is disposed of with a direction that the petitioner is entitled to exemption for a period of three months from 1.1.2000 to 31.3.2000.

K.S.RADHAKRISHNAN,
Acting Chief Justice

M.N.KRISHNAN,
Judge

Mbs/

K.THANKAPPAN, J

Crl.Appeal NO. OF 2001

J U D G M E N T

DATED:13-02-2007